



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Sally Giza, Field Auditor Date Reviewed: June 8, 2000

Ancillary Document being reviewed (provide number and title): ETA 543.04.19301—Eligibility of taxes for Multiple activities tax credits (MATC)

Date last Issued: September 30, 1994

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-19301 – Multiple activities tax credits.

Purpose of the document: To provide a nonexclusive listing of taxes that qualify and don't qualify for MATC application.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**The list of qualifying and non-qualifying taxes provided in this document is best maintained and updated as needed in an interpretive document.**

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**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_